DEE CEE LABORATORIES, INC.

304 Dee Cee Court / P.O. Box 383 White House, Tennessee 37188-0383 Phone 615-672-4987

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January 05, 2004

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Office of Special Nutritionals (HFS-450) Center for Food Safety and Applied Nutrition Food and Drug Administration 200 "C" Street, S.W. Washington, D.C. 20204

Dear Sir:

This notification is on behalf of Dee Cee Laboratories, Wonder Laboratories and Foster Regal Laboratories, manufacturer and distributors, 304 Dee Cee Court, White House, TN, 37188.

We intend to include the following statement of nutritional support on our Q10 ULTRA, a dietary supplement containing Coenzyme Q10.

"Nutritionally Supports A Healthy Heart and Gums"

Please be advised that the information contained herein is, to the best of our knowledge and information, accurate. Our firm has information substantiating that the above statement is truthful and not misleading.

Respectfully submitted,

Harry J. Hester

DEE CEE LABORATORIES, INC.

Harry F. Hester, President

HFH/ss

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